



Hamilton

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Treasury Services Division

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: Wards 9, 10, 11 and 13
COMMITTEE DATE: March 2, 2011	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Various Properties in Dundas, Glanbrook and Stoney Creek (FCS11001(a)) (Wards 9, 10, 11 and 13)	
SUBMITTED BY: Antonio D. Tollis Treasurer Corporate Services Department	PREPARED BY: Dianne Bartol 905 546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

- (a) That the 2010 property taxes in the amount of \$5,080 for 4-20 Carriage Lane, Dundas, (Roll #2518 260 210 16000 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix A to report FCS11001(a);
- (b) That the 2010 tax payments in the amount of \$2,497 for 4-20 Carriage Lane, Dundas, (Roll #2518 260 210 16000 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix A to report FCS11001(a);
- (c) That the 2010 property taxes in the amount of \$18,366 for 2490 Highway 56, Glanbrook, (Roll #2518 901 340 40000 0000) be apportioned and split amongst the seventy-four newly created parcels as set out in Appendix A to report FCS11001(a);
- (d) That the 2009 property taxes in the amount of \$9,762 for Wentworth Standard Condo Plan (WSCP) 404, Stoney Creek, (Roll #2518 003 130 23400 0000) be

apportioned and split amongst the fifty-eight units as set out in Appendix A to report FCS11001(a);

- (e) That the 2010 property taxes in the amount of \$38,802 for 65 Highbury Drive, Stoney Creek, (Roll #2518 003 850 00200 0000) be apportioned and split amongst the sixty-five newly created parcels as set out in Appendix A to report FCS11001(a);
- (f) That the 2010 tax payments in the amount of \$28,834 for 65 Highbury Drive, Stoney Creek, (Roll #2518 003 850 00200 0000) be apportioned and split amongst the sixty-five newly created parcels as set out in Appendix A to report FCS11001(a).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #260 210 16000 0000 (4-20 Carriage Lane, Dundas) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2010 need to be apportioned amongst the five newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore payments received on Roll #260 210 16000 0000 (4-20 Carriage Lane, Dundas) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The tax payments received in the year 2010 need to be apportioned amongst the five newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #901 340 40000 0000 (2490 Highway 56, Glanbrook) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2010 need to be apportioned amongst the seventy-four newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #003 130 23400 0000 (WSCP 404, Stoney Creek) for the 2009 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2009 need to be apportioned amongst the fifty-eight units. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #003 850 00200 0000 (65 Highbury Drive, Stoney Creek) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2010 need to be

apportioned amongst the sixty-five newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore payments received on Roll #003 850 00200 0000 (65 Highbury Drive, Stoney Creek) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The tax payments received in the year 2010 need to be apportioned amongst the sixty-five newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Alternatives for Consideration – Not Applicable.

FINANCIAL / STAFFING / LEGAL IMPLICATIONS (for Recommendation(s) only)

Financial: Taxes owing against the original parcel of land must be transferred to the new parcels, in a timely manner, or the City of Hamilton runs the risk of these amounts becoming uncollectible.

Staffing: There are no implications.

Legal: The City's Legal Services Division has recommended that apportionments be completed in accordance with the procedure set out in Section 356 of the Municipal Act, 2001.

HISTORICAL BACKGROUND

The original blocks of land identified in this report were severed into several newly created parcels of land.

The assessment returned on the roll for the years 2009 and 2010 reflect the value for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced a severance information form for the assessment originally levied and identified the split amongst the new parcels of land. Since the original assessment remained with the base rolls for the 2009 and 2010 tax years, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

POLICY IMPLICATIONS

Section 356 of the Municipal Act, 2001, permits Council to approve the apportionment of land taxes due to the severance of the land. Once the tax roll is adjusted, the taxes shall be deemed to have always been levied in accordance with the adjusted tax roll.

RELEVANT CONSULTATION

All apportionment recommendations provided to Council are supported by reports provided by the Municipal Property Assessment Corporation, identifying the split in the assessment values due to the land severances.

ANALYSIS / RATIONALE FOR RECOMMENDATION

The original assessment returned on the base rolls and the corresponding taxes levied are the sole responsibility of the current property owners. Since the properties have been severed into new lots, the Treasurer of the Municipality has applied to have the taxes and partial payments apportioned fairly to all of the lots, in accordance with the provisions of Section 356 of the Municipal Act, 2001.

ALTERNATIVES FOR CONSIDERATION

There are no alternatives.

CORPORATE STRATEGIC PLAN

Focus Areas: 1. Skilled, Innovative and Respectful Organization, 2. Financial Sustainability, 3. Intergovernmental Relationships, 4. Growing Our Economy, 5. Social Development, 6. Environmental Stewardship, 7. Healthy Community

Skilled, Innovative and Respectful Organization.

APPENDICES / SCHEDULES

Appendix A to Report FCS11001(a) – Apportionment of Taxes.

Appendix B to Report FCS11001(a) – Maps identifying location of properties being apportioned.

APPORTIONMENT OF TAXES

That the original land taxes/tax payments recorded against:

- (a) **Roll #2518 260 210 16000 0000** – (4-20 Carriage Lane, Dundas) in the amount of \$5,080.35 for the year 2010 be split amongst the five newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2010	20 Carriage Lane	2518 260 210 16001 0000	216,220	\$2,972.87
2010	16 Carriage Lane	2518 260 210 16002 0000	38,320	526.87
2010	12 Carriage Lane	2518 260 210 16003 0000	38,320	526.87
2010	8 Carriage Lane	2518 260 210 16004 0000	38,320	526.87
2010	4 Carriage Lane	2518 260 210 16005 0000	38,320	526.87
		Total	369,500	\$ 5,080.35

- (b) **Roll #2518 260 210 16000 0000** – (4-20 Carriage Lane, Dundas) in the amount of (\$2,497.08) for the year 2010 be split amongst the five newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	20 Carriage Lane	2518 260 210 16001 0000	216,220	(\$1,451.18)
2010	16 Carriage Lane	2518 260 210 16002 0000	38,320	(306.18)
2010	12 Carriage Lane	2518 260 210 16003 0000	38,320	(296.38)
2010	8 Carriage Lane	2518 260 210 16004 0000	38,320	(222.89)
2010	4 Carriage Lane	2518 260 210 16005 0000	38,320	(220.45)
		Total	369,500	(\$2,497.08)

- (c) **Roll #2518 901 340 40000 0000** – (2490 Highway 56, Glanbrook) in the amount of \$18,365.89 for the year 2010 be split amongst the seventy-four newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	3 Garinger Cres.	2518 901 340 04001 0000	9,901	\$ 108.11
2010	7 Garinger Cres.	2518 901 340 04002 0000	6,533	71.33
2010	11 Garinger Cres.	2518 901 340 04003 0000	5,915	64.58

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	15 Garinger Cres.	2518 901 340 04004 0000	5,527	60.35
2010	19 Garinger Cres.	2518 901 340 04005 0000	5,527	60.35
2010	23 Garinger Cres.	2518 901 340 04006 0000	5,527	60.35
2010	27 Garinger Cres.	2518 901 340 04007 0000	5,527	60.35
2010	31 Garinger Cres.	2518 901 340 04008 0000	5,527	60.35
2010	35 Garinger Cres.	2518 901 340 04009 0000	6,774	73.96
2010	39 Garinger Cres.	2518 901 340 04010 0000	34,571	377.47
2010	43 Garinger Cres.	2518 901 340 04011 0000	11,495	125.51
2010	47 Garinger Cres.	2518 901 340 04012 0000	7,585	82.82
2010	51 Garinger Cres.	2518 901 340 04013 0000	5,711	62.36
2010	55 Garinger Cres.	2518 901 340 04014 0000	5,558	60.69
2010	59 Garinger Cres.	2518 901 340 04015 0000	5,575	60.87
2010	63 Garinger Cres.	2518 901 340 04016 0000	5,590	61.04
2010	67 Garinger Cres.	2518 901 340 04017 0000	5,606	61.21
2010	71 Garinger Cres.	2518 901 340 04018 0000	5,621	61.37
2010	75 Garinger Cres.	2518 901 340 04019 0000	5,637	61.55
2010	79 Garinger Cres.	2518 901 340 04020 0000	5,652	61.71
2010	83 Garinger Cres.	2518 901 340 04021 0000	5,661	61.81
2010	87 Garinger Cres.	2518 901 340 04022 0000	5,654	61.73
2010	91 Garinger Cres.	2518 901 340 04023 0000	5,645	61.64
2010	95 Garinger Cres.	2518 901 340 04024 0000	5,636	61.54
2010	99 Garinger Cres.	2518 901 340 04025 0000	5,628	61.45
2010	103 Garinger Cres.	2518 901 340 04026 0000	5,619	61.35
2010	107 Garinger Cres.	2518 901 340 04027 0000	5,609	61.24
2010	111 Garinger Cres.	2518 901 340 04028 0000	5,602	61.17
2010	115 Garinger Cres.	2518 901 340 04029 0000	5,593	61.07
2010	119 Garinger Cres.	2518 901 340 04030 0000	5,593	61.07
2010	123 Garinger Cres.	2518 901 340 04031 0000	5,577	60.89
2010	127 Garinger Cres.	2518 901 340 04032 0000	5,567	60.78

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	131 Garinger Cres.	2518 901 340 04033 0000	7,470	81.56
2010	135 Garinger Cres.	2518 901 340 04034 0000	5,800	63.33
2010	139 Garinger Cres.	2518 901 340 04035 0000	13,071	142.72
2010	143 Garinger Cres.	2518 901 340 04036 0000	8,557	93.43
2010	147 Garinger Cres.	2518 901 340 04037 0000	6,182	67.50
2010	151 Garinger Cres.	2518 901 340 04038 0000	6,079	66.37
2010	155 Garinger Cres.	2518 901 340 04039 0000	6,079	66.37
2010	159 Garinger Cres.	2518 901 340 04040 0000	6,079	66.37
2010	163 Garinger Cres.	2518 901 340 04041 0000	8,220	89.75
2010	164 Garinger Cres.	2518 901 340 04042 0000	7,535	82.27
2010	160 Garinger Cres.	2518 901 340 04043 0000	6,026	65.80
2010	156 Garinger Cres.	2518 901 340 04044 0000	6,026	65.80
2010	152 Garinger Cres.	2518 901 340 04045 0000	6,026	65.80
2010	148 Garinger Cres.	2518 901 340 04046 0000	7,496	81.85
2010	116 Garinger Cres.	2518 901 340 04047 0000	5,911	64.54
2010	112 Garinger Cres.	2518 901 340 04048 0000	5,757	62.86
2010	108 Garinger Cres.	2518 901 340 04049 0000	5,757	62.86
2010	104 Garinger Cres.	2518 901 340 04050 0000	5,757	62.86
2010	100 Garinger Cres.	2518 901 340 04051 0000	5,757	62.86
2010	96 Garinger Cres.	2518 901 340 04052 0000	5,757	62.86
2010	92 Garinger Cres.	2518 901 340 04053 0000	5,757	62.86
2010	88 Garinger Cres.	2518 901 340 04054 0000	5,757	62.86
2010	84 Garinger Cres.	2518 901 340 04055 0000	5,757	62.86
2010	80 Garinger Cres.	2518 901 340 04056 0000	5,757	62.86
2010	76 Garinger Cres.	2518 901 340 04057 0000	5,757	62.86
2010	72 Garinger Cres.	2518 901 340 04058 0000	5,757	62.86
2010	68 Garinger Cres.	2518 901 340 04059 0000	5,757	62.86
2010	64 Garinger Cres.	2518 901 340 04060 0000	5,757	62.86
2010	60 Garinger Cres.	2518 901 340 04061 0000	5,896	64.38

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	32 Garinger Cres.	2518 901 340 04062 0000	7,808	85.25
2010	28 Garinger Cres.	2518 901 340 04063 0000	5,665	61.85
2010	24 Garinger Cres.	2518 901 340 04064 0000	5,527	60.35
2010	20 Garinger Cres.	2518 901 340 04065 0000	5,527	60.35
2010	16 Garinger Cres.	2518 901 340 04066 0000	5,527	60.35
2010	12 Garinger Cres.	2518 901 340 04067 0000	6,072	66.30
2010	6 Garinger Cres.	2518 901 340 04068 0000	8,529	93.13
2010	40-100 Fall Fair Way	2518 901 340 04070 0000	137,300	1,499.14
2010	10 Fall Fair Way	2518 901 340 04090 0000	42,418	463.15
2010	4 Fall Fair Way	2518 901 340 04101 0000	1,390	15.18
2010	2490 Regional Rd. 56	2518 901 340 04105 0000	20,515	224.00
2010	33 Fall Fair Way	2518 901 340 04155 0000	1,020,744	11,145.19
2010	2450 Regional Rd. 56	2518 901 340 04160 0000	4,997	54.56
		Total	1,682,056	\$18,365.89

(d) Roll #2518 003 130 23400 0000 – (WSCP 404, Stoney Creek) in the amount of \$9,761.99 for the year 2009 be split amongst the fifty-eight units listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	442 Millen Rd., Unit 110	2518 003 130 23438 0000	27,300	\$1,078.41
2010	442 Millen Rd., Unit 111	2518 003 130 23439 0000	27,300	1,078.41
2010	442 Millen Rd., Unit 112	2518 003 130 23440 0000	27,300	1,078.41
2010	442 Millen Rd., Unit 113	2518 003 130 23441 0000	27,300	1,078.41
2010	442 Millen Rd., Unit 114	2518 003 130 23442 0000	27,300	1,078.41
2010	442 Millen Rd., Unit 115	2518 003 130 23443 0000	27,300	1,078.41
2010	442 Millen Rd., Unit 116	2518 003 130 23444 0000	27,300	1,078.41
2010	442 Millen Rd., Unit 117	2518 003 130 23445 0000	27,300	806.62 *
2010	442 Millen Rd., Unit 118	2518 003 130 23446 0000	712	28.13
2010	442 Millen Rd., Unit 119	2518 003 130 23447 0000	712	28.13
2010	442 Millen Rd., Unit 120	2518 003 130 23448 0000	712	28.13

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	442 Millen Rd., Unit 121	2518 003 130 23449 0000	712	28.13
2010	442 Millen Rd., Unit 122	2518 003 130 23450 0000	712	28.13
2010	442 Millen Rd., Unit 123	2518 003 130 23451 0000	712	28.13
2010	442 Millen Rd., Unit 124	2518 003 130 23452 0000	712	28.13
2010	442 Millen Rd., Unit 125	2518 003 130 23453 0000	712	28.13
2010	442 Millen Rd., Unit 126	2518 003 130 23454 0000	712	28.13
2010	442 Millen Rd., Unit 127	2518 003 130 23455 0000	712	28.13
2010	442 Millen Rd., Unit 128	2518 003 130 23456 0000	712	28.13
2010	442 Millen Rd., Unit 129	2518 003 130 23457 0000	712	28.13
2010	442 Millen Rd., Unit 130	2518 003 130 23458 0000	712	28.13
2010	442 Millen Rd., Unit 131	2518 003 130 23459 0000	712	28.13
2010	442 Millen Rd., Unit 132	2518 003 130 23460 0000	712	28.13
2010	442 Millen Rd., Unit 133	2518 003 130 23461 0000	712	28.13
2010	442 Millen Rd., Unit 134	2518 003 130 23462 0000	712	28.13
2010	442 Millen Rd., Unit 135	2518 003 130 23463 0000	712	28.13
2010	442 Millen Rd., Unit 136	2518 003 130 23464 0000	712	28.13
2010	442 Millen Rd., Unit 137	2518 003 130 23465 0000	712	28.13
2010	442 Millen Rd., Unit 138	2518 003 130 23466 0000	712	28.13
2010	442 Millen Rd., Unit 139	2518 003 130 23467 0000	712	28.13
2010	442 Millen Rd., Unit 140	2518 003 130 23468 0000	712	28.13
2010	442 Millen Rd., Unit 141	2518 003 130 23469 0000	712	28.13
2010	442 Millen Rd., Unit 142	2518 003 130 23470 0000	712	28.13
2010	442 Millen Rd., Unit 143	2518 003 130 23471 0000	712	28.13
2010	442 Millen Rd., Unit 144	2518 003 130 23472 0000	712	28.13
2010	442 Millen Rd., Unit 145	2518 003 130 23473 0000	712	28.13
2010	442 Millen Rd., Unit 146	2518 003 130 23474 0000	712	28.13
2010	442 Millen Rd., Unit 147	2518 003 130 23475 0000	712	28.13
2010	442 Millen Rd., Unit 148	2518 003 130 23476 0000	712	28.13
2010	442 Millen Rd., Unit 149	2518 003 130 23477 0000	712	28.13

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	442 Millen Rd., Unit 150	2518 003 130 23478 0000	712	28.13
2010	442 Millen Rd., Unit 151	2518 003 130 23479 0000	712	28.13
2010	442 Millen Rd., Unit 152	2518 003 130 23480 0000	712	28.13
2010	442 Millen Rd., Unit 153	2518 003 130 23481 0000	712	28.13
2010	442 Millen Rd., Unit 154	2518 003 130 23482 0000	712	28.13
2010	442 Millen Rd., Unit 155	2518 003 130 23483 0000	712	28.13
2010	442 Millen Rd., Unit 156	2518 003 130 23484 0000	712	28.13
2010	442 Millen Rd., Unit 157	2518 003 130 23485 0000	712	28.13
2010	442 Millen Rd., Unit 158	2518 003 130 23486 0000	712	28.13
2010	442 Millen Rd., Unit 159	2518 003 130 23487 0000	712	28.13
2010	442 Millen Rd., Unit 160	2518 003 130 23488 0000	712	28.13
2010	442 Millen Rd., Unit 161	2518 003 130 23489 0000	712	28.13
2010	442 Millen Rd., Unit 162	2518 003 130 23490 0000	712	28.13
2010	442 Millen Rd., Unit 163	2518 003 130 23491 0000	712	28.13
2010	442 Millen Rd., Unit 164	2518 003 130 23492 0000	712	28.13
2010	442 Millen Rd., Unit 165	2518 003 130 23493 0000	712	28.13
2010	442 Millen Rd., Unit 166	2518 003 130 23494 0000	712	28.13
2010	442 Millen Rd., Unit 167	2518 003 130 23495 0000	712	28.13
		Total	254,000	\$9,761.99

* Reflects tax class change adjustment for the period of October 1, 2009 – December 31, 2009 inclusive.

(e) Roll #2518 003 850 00200 0000 – (65 Highbury Dr., Stoney Creek) in the amount of \$38,802.25 for the year 2010 be split amongst the sixty-five newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	47 Highbury Dr.	2518 003 850 00201 0000	18,259	\$ 247.72
2010	47 ½ Highbury Dr.	2518 003 850 00202 0000	18,258	247.71
2010	49 Highbury Dr.	2518 003 850 00203 0000	18,258	247.71
2010	49 ½ Highbury Dr.	2518 003 850 00204 0000	18,258	247.71
2010	51 Highbury Dr.	2518 003 850 00205 0000	18,258	247.71

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	53 Highbury Dr.	2518 003 850 00206 0000	18,258	247.71
2010	55 Highbury Dr.	2518 003 850 00207 0000	18,258	247.71
2010	57 Highbury Dr.	2518 003 850 00208 0000	18,258	247.71
2010	59 Highbury Dr.	2518 003 850 00209 0000	18,258	247.71
2010	61 Highbury Dr.	2518 003 850 00210 0000	18,258	247.71
2010	63 Highbury Dr.	2518 003 850 00211 0000	18,258	247.71
2010	65 Highbury Dr.	2518 003 850 00212 0000	36,113	489.95
2010	67 Highbury Dr.	2518 003 850 00213 0000	24,075	326.63
2010	69 Highbury Dr.	2518 003 850 00214 0000	23,526	319.18
2010	71 Highbury Dr.	2518 003 850 00215 0000	24,542	332.97
2010	73 Highbury Dr.	2518 003 850 00216 0000	27,238	369.54
2010	75 Highbury Dr.	2518 003 850 00217 0000	31,928	433.17
2010	77 Highbury Dr.	2518 003 850 00218 0000	37,077	503.03
2010	79 Highbury Dr.	2518 003 850 00219 0000	53,295	723.07
2010	17 Springwood Dr.	2518 003 850 00220 0000	22,747	308.61
2010	21 Springwood Dr.	2518 003 850 00221 0000	25,562	346.81
2010	25 Springwood Dr.	2518 003 850 00222 0000	27,983	379.65
2010	29 Springwood Dr.	2518 003 850 00223 0000	30,012	407.18
2010	33 Springwood Dr.	2518 003 850 00224 0000	27,979	379.60
2010	37 Springwood Dr.	2518 003 850 00225 0000	24,712	335.27
2010	41 Springwood Dr.	2518 003 850 00226 0000	21,440	290.88
2010	45 Springwood Dr.	2518 003 850 00227 0000	19,805	268.70
2010	49 Springwood Dr.	2518 003 850 00228 0000	19,805	268.70
2010	53 Springwood Dr.	2518 003 850 00229 0000	19,805	268.70
2010	57 Springwood Dr.	2518 003 850 00230 0000	19,805	268.70
2010	61 Springwood Dr.	2518 003 850 00231 0000	19,805	268.70
2010	65 Springwood Dr.	2518 003 850 00232 0000	19,805	268.70
2010	69 Springwood Dr.	2518 003 850 00233 0000	23,050	312.72
2010	20 Candlewood Court	2518 003 850 00234 0000	25,946	352.02

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	18 Candlewood Court	2518 003 850 00235 0000	26,973	365.95
2010	16 Candlewood Court	2518 003 850 00236 0000	26,592	360.78
2010	12 Candlewood Court	2518 003 850 00237 0000	22,548	305.91
2010	10 Candlewood Court	2518 003 850 00238 0000	33,397	453.10
2010	8 Candlewood Court	2518 003 850 00239 0000	52,848	717.00
2010	4 Candlewood Court	2518 003 850 00240 0000	58,636	795.53
2010	3 Candlewood Court	2518 003 850 00241 0000	31,522	427.67
2010	7 Candlewood Court	2518 003 850 00242 0000	32,642	442.86
2010	9 Candlewood Court	2518 003 850 00243 0000	30,029	407.41
2010	11 Candlewood Court	2518 003 850 00244 0000	20,983	284.68
2010	15 Candlewood Court	2518 003 850 00245 0000	23,028	312.43
2010	17 Candlewood Court	2518 003 850 00246 0000	22,215	301.40
2010	19 Candlewood Court	2518 003 850 00247 0000	25,125	340.88
2010	21 Candlewood Court	2518 003 850 00248 0000	30,468	413.37
2010	23 Candlewood Court	2518 003 850 00249 0000	42,936	582.52
2010	64 Springwood Dr.	2518 003 850 00250 0000	26,453	358.89
2010	60 Springwood Dr.	2518 003 850 00251 0000	22,084	299.62
2010	56 Springwood Dr.	2518 003 850 00252 0000	22,106	299.92
2010	52 Springwood Dr.	2518 003 850 00253 0000	22,120	300.11
2010	48 Springwood Dr.	2518 003 850 00254 0000	22,106	299.92
2010	44 Springwood Dr.	2518 003 850 00255 0000	22,084	299.62
2010	40 Springwood Dr.	2518 003 850 00256 0000	22,069	299.41
2010	36 Springwood Dr.	2518 003 850 00257 0000	22,047	299.12
2010	32 Springwood Dr.	2518 003 850 00258 0000	22,025	298.82
2010	28 Springwood Dr.	2518 003 850 00259 0000	22,011	298.63
2010	24 Springwood Dr.	2518 003 850 00260 0000	22,023	298.79
2010	20 Springwood Dr.	2518 003 850 00261 0000	26,174	355.11
2010	27-67 Candlewood Crt.	2518 003 850 00270 0000	228,405	3,098.82
2010	75-111 Highgate Dr.	2518 003 850 00290 0000	195,991	2,659.05

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	82-120 Highgate Dr.	2518 003 850 00310 0000	197,801	2,683.61
2010	70 Highgate Dr.	2518 003 850 00330 0000	677,665	9,194.02
		Total	2,860,000	\$38,802.25

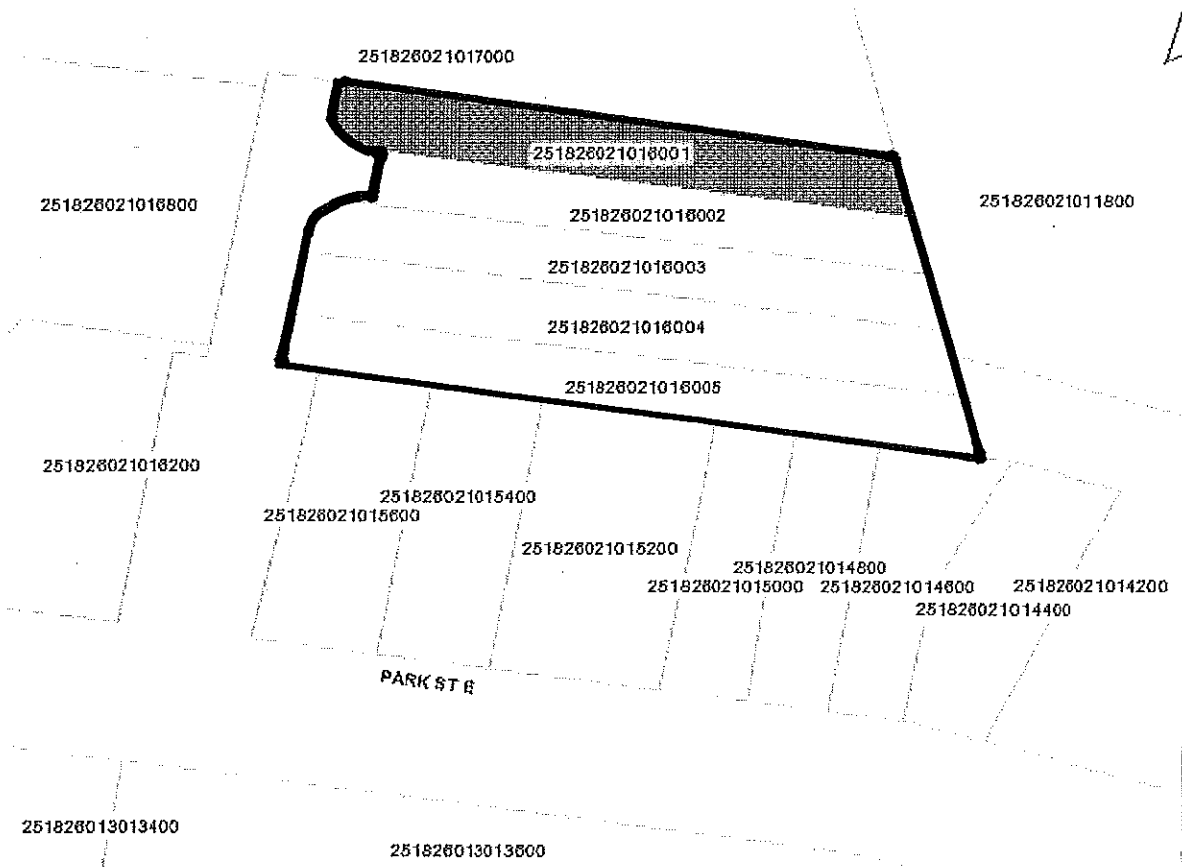
(f) **Roll #2518 003 850 00200 0000** – (65 Highbury Dr., Stoney Creek) in the amount of (\$28,834.26) for the year 2010 be split amongst the sixty-five newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	47 Highbury Dr.	2518 003 850 00201 0000	18,259	(\$ 182.60)
2010	47 ½ Highbury Dr.	2518 003 850 00202 0000	18,258	(182.59)
2010	49 Highbury Dr.	2518 003 850 00203 0000	18,258	(228.03)
2010	49 ½ Highbury Dr.	2518 003 850 00204 0000	18,258	(198.17)
2010	51 Highbury Dr.	2518 003 850 00205 0000	18,258	(182.59)
2010	53 Highbury Dr.	2518 003 850 00206 0000	18,258	(182.59)
2010	55 Highbury Dr.	2518 003 850 00207 0000	18,258	(209.03)
2010	57 Highbury Dr.	2518 003 850 00208 0000	18,258	(199.53)
2010	59 Highbury Dr.	2518 003 850 00209 0000	18,258	(194.77)
2010	61 Highbury Dr.	2518 003 850 00210 0000	18,258	(223.28)
2010	63 Highbury Dr.	2518 003 850 00211 0000	18,258	(182.59)
2010	65 Highbury Dr.	2518 003 850 00212 0000	36,113	(361.15)
2010	67 Highbury Dr.	2518 003 850 00213 0000	24,075	(240.76)
2010	69 Highbury Dr.	2518 003 850 00214 0000	23,526	(235.27)
2010	71 Highbury Dr.	2518 003 850 00215 0000	24,542	(274.59)
2010	73 Highbury Dr.	2518 003 850 00216 0000	27,238	(318.92)
2010	75 Highbury Dr.	2518 003 850 00217 0000	31,928	(319.29)
2010	77 Highbury Dr.	2518 003 850 00218 0000	37,077	(370.79)
2010	79 Highbury Dr.	2518 003 850 00219 0000	53,295	(532.97)
2010	17 Springwood Dr.	2518 003 850 00220 0000	22,747	(227.48)
2010	21 Springwood Dr.	2518 003 850 00221 0000	25,562	(255.63)

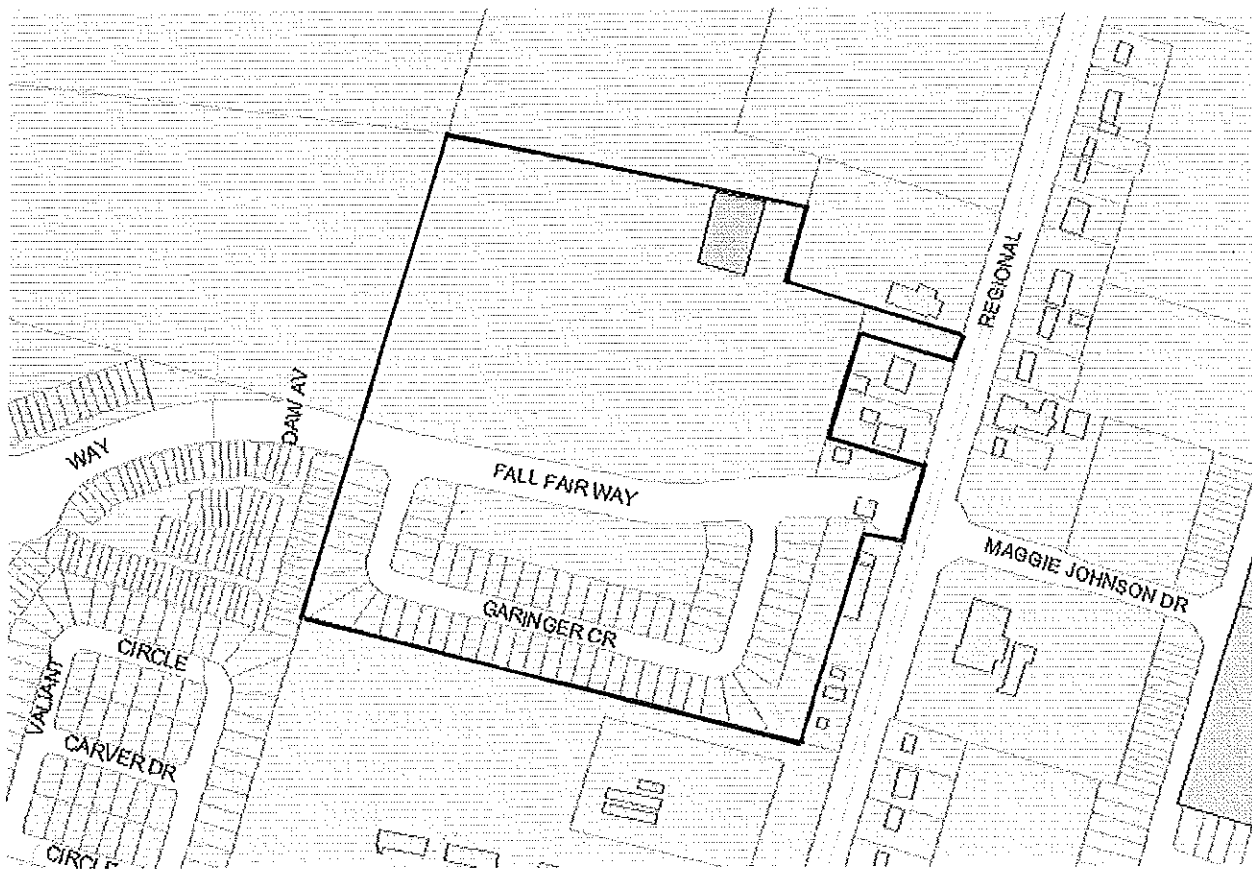
YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	25 Springwood Dr.	2518 003 850 00222 0000	27,983	(279.84)
2010	29 Springwood Dr.	2518 003 850 00223 0000	30,012	(300.13)
2010	33 Springwood Dr.	2518 003 850 00224 0000	27,979	(279.80)
2010	37 Springwood Dr.	2518 003 850 00225 0000	24,712	(247.13)
2010	41 Springwood Dr.	2518 003 850 00226 0000	21,440	(214.41)
2010	45 Springwood Dr.	2518 003 850 00227 0000	19,805	(198.06)
2010	49 Springwood Dr.	2518 003 850 00228 0000	19,805	(198.06)
2010	53 Springwood Dr.	2518 003 850 00229 0000	19,805	(198.06)
2010	57 Springwood Dr.	2518 003 850 00230 0000	19,805	(198.06)
2010	61 Springwood Dr.	2518 003 850 00231 0000	19,805	(198.06)
2010	65 Springwood Dr.	2518 003 850 00232 0000	19,805	(198.06)
2010	69 Springwood Dr.	2518 003 850 00233 0000	23,050	(230.51)
2010	20 Candlewood Court	2518 003 850 00234 0000	25,946	(259.47)
2010	18 Candlewood Court	2518 003 850 00235 0000	26,973	(269.74)
2010	16 Candlewood Court	2518 003 850 00236 0000	26,592	(265.93)
2010	12 Candlewood Court	2518 003 850 00237 0000	22,548	(225.49)
2010	10 Candlewood Court	2518 003 850 00238 0000	33,397	(333.99)
2010	8 Candlewood Court	2518 003 850 00239 0000	52,848	(528.50)
2010	4 Candlewood Court	2518 003 850 00240 0000	58,636	(586.39)
2010	3 Candlewood Court	2518 003 850 00241 0000	31,522	(315.23)
2010	7 Candlewood Court	2518 003 850 00242 0000	32,642	(326.44)
2010	9 Candlewood Court	2518 003 850 00243 0000	30,029	(300.30)
2010	11 Candlewood Court	2518 003 850 00244 0000	20,983	(209.84)
2010	15 Candlewood Court	2518 003 850 00245 0000	23,028	(230.29)
2010	17 Candlewood Court	2518 003 850 00246 0000	22,215	(222.16)
2010	19 Candlewood Court	2518 003 850 00247 0000	25,125	(251.26)
2010	21 Candlewood Court	2518 003 850 00248 0000	30,468	(304.69)
2010	23 Candlewood Court	2518 003 850 00249 0000	42,936	(429.38)
2010	64 Springwood Dr.	2518 003 850 00250 0000	26,453	(264.54)

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	60 Springwood Dr.	2518 003 850 00251 0000	22,084	(220.85)
2010	56 Springwood Dr.	2518 003 850 00252 0000	22,106	(221.07)
2010	52 Springwood Dr.	2518 003 850 00253 0000	22,120	(221.21)
2010	48 Springwood Dr.	2518 003 850 00254 0000	22,106	(221.07)
2010	44 Springwood Dr.	2518 003 850 00255 0000	22,084	(220.85)
2010	40 Springwood Dr.	2518 003 850 00256 0000	22,069	(220.70)
2010	36 Springwood Dr.	2518 003 850 00257 0000	22,047	(220.48)
2010	32 Springwood Dr.	2518 003 850 00258 0000	22,025	(220.26)
2010	28 Springwood Dr.	2518 003 850 00259 0000	22,011	(220.12)
2010	24 Springwood Dr.	2518 003 850 00260 0000	22,023	(220.24)
2010	20 Springwood Dr.	2518 003 850 00261 0000	26,174	(261.75)
2010	27-67 Candlewood Crt.	2518 003 850 00270 0000	228,405	(2,284.16)
2010	75-111 Highgate Dr.	2518 003 850 00290 0000	195,991	(1,960.00)
2010	82-120 Highgate Dr.	2518 003 850 00310 0000	197,801	(1,978.10)
2010	70 Highgate Dr.	2518 003 850 00330 0000	677,665	(6,776.96)
		Total	2,860,000	(\$28,834.26)

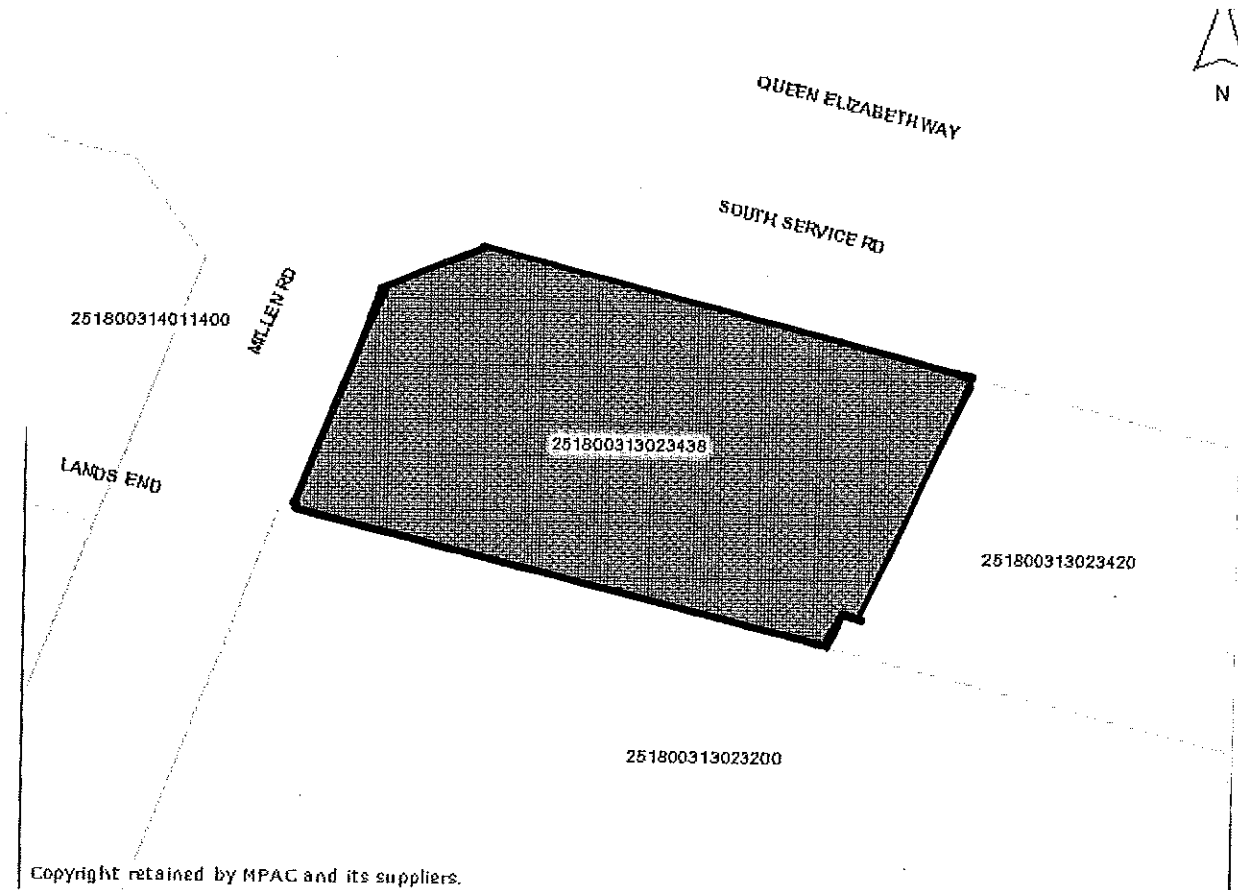
Map identifying 4-20 Carriage Lane, Dundas;



Map identifying 2490 Highway 56, Glanbrook;



Map identifying WSCP404 located at 442 Millen Rd., Stoney Creek;



Map identifying 65 Highbury Drive, Stoney Creek;

